IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

Application No. 10/742,892 Confirmation No. 7096

Inventor: LAYFIELD, Jack et al Filing Date: 23 December 2003

Title: MODULAR PREFABRICATED SPA

Examiner: NGUYEN, TUAN N.

Group Art Unit: 3751

Docket: 039209-0002US

August 26, 2009

Commissioner for Patents P.O. Box 1450 Alexandria, VA 22313-1450

Response to Notice of Non-Compliant Amendment

Dear Sir:

This communication is filed in response to the Notice of Non-Compliant Amendment mailed August 25, 2009. The Applicant has attached a complete copy of the currently pending claims. The attached claims are the claims filed December 13, 2008, as amended by the replacement sheet filed January 20, 2009.

Respectfully submitted,

HEENAN BLAIKIE LLP

Robert Graham

Reg. No. 43,430 Tel: 416-360-3524